

Treasurer may  
grant indulgences.

And relinquish  
penalties.  
And bid in  
property.

Sheriff charged  
with county taxes.

Deductions  
allowed.

Costs and fees.

Proviso:  
Extension of time  
for collection and  
settlement.

Proviso:  
Forfeit for misuse  
of tax money.

Lien for tax  
paramount.

Auditing com-  
mittee.

Report of audit.

Auditi filed and  
reported on ap-  
proval.

Proviso:  
Pay of auditing  
committee.

Forfeit on sheriff  
for failure to  
account and pay.

Action on bond.

SEC. 106. The Treasurer of the State, with the advice and approval of the Attorney-General, is hereby authorized, when in the judgment of these officers it may be best to secure the interest of the State and will not lose any lien held by the State, to grant indulgence to defendants in execution and relinquish penalties upon payment of amount of dues owing to the State; and likewise to bid for in behalf of the State and purchase property of said defendant when necessary to secure the payment of the dues.

SEC. 107. The sheriff or tax collector shall be charged with the sums appearing by the tax list as due for the county taxes, and shall be allowed to deduct therefrom, in like manner as is prescribed in this act in regard to his settlement of the State taxes, all insolvents and uncollectible poll taxes, and also the amount of county tax on the lands bid off by the county, and costs and fees, which shall be, for making a deed, fifty cents; for registering, twenty-five cents; and such other necessary sums as were actually paid by the sheriff: *Provided*, a majority of any board of county commissioners may extend the time for collecting and settlement of county taxes in the respective counties to such time as they may deem expedient, not to extend beyond the first of May in the year following in which taxes were levied: *Provided further*, that any sheriff, tax collector or county treasurer who shall use any part of the county or State taxes otherwise than as directed by law shall forfeit double the amount of his commission on county and State taxes for the year in which he so misused said taxes. No mortgage or lien on any property shall be superior to the taxes on said property, whether said mortgage or lien was given prior or subsequent to the levy of the taxes.

SEC. 108. The board of county commissioners, at their last regular or other subsequent meeting in each year, shall appoint one or more of their number, not to exceed three, to be present at the accounting and settlement between the sheriff and county treasurer provided for in the preceding section, and also to audit and settle accounts of the county treasurer and all other county officers authorized to receive or disburse county funds. The account so audited shall be reported to the board of county commissioners and when approved by them shall be filed with the clerk and recorded on his books, and shall be *prima facie* evidence of their correctness and impeachable only for fraud or special error: *Provided*, the compensation allowed the committee for their services shall not exceed three dollars (\$3) per day each for the time actually spent in said settlement, and there shall be no allowance for extra clerical aid.

SEC. 109. In case the sheriff of a county shall fail, neglect, or refuse to account with the county treasurer and auditing committee as above required, or to pay what may rightfully be found due in such accounts, he shall forfeit and pay to the State for the use of the county a penalty of two thousand five hundred dollars. It shall be the duty of the county treasurer (and if he neglect or refuse to perform it, it shall be the duty of the chairman of the board of commissioners) to cause an action to be brought in the